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16 UNITED STATES BANKRUPTCY COURT
17 NORTHERN DISTRICT OF CALIFORNIA

18 In Re: Case No. 25-10088 WJL
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20 Kingsborough Atlas Tree Surgery, Inc. Chapter 11
21
22 Debtor. DECLARATION OF TODD
23 _____ / EISENHAUER IN SUPPORT OF
24 MOTION FOR AUTHORITY TO SELL
25 PERSONAL PROPERTY
26
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29 I, Todd Eisenhauer, declare that I am over the age of 18 years and that I am personally
30 familiar with the statements in this declaration. If called as a witness in these proceedings I could
31 and would testify as follows:

32 I have been involved with the purchase and sale of heavy equipment for the past 35 years
33 through TDE Equipment, Inc., a California Corporation formed by me on January 30, 2014. I
34 have also been buying and selling equipment used in the tree care business for the Debtor for
35 more than 20 years. I am married to Jamie Eisenhauer who was a long term employee of the
36 Debtor and who now works for Davey Tree Expert Company.

37 The starting point for determining the sale price for the equipment to be sold by the
38 Debtor was an appraisal of all of the equipment that was started in late 2022 that was finished in
39 June of 2023. I considered the wear and tear of the equipment over the last two years and how
40 the depreciation of the equipment affected the value. I also looked at what similar equipment was

1 available on the market by going to web sites such as Machinery Trader and Truck Trader, and
2 looked at the results of auction sales at Ritchie Bros. I spoke with the dealers who sold the
3 equipment to the Debtor and people I have known in the industry during the thirty-five years I
4 have been in the business.

5 In my opinion, the price at which the Debtor is selling the equipment is the market value
6 of the equipment that is more than what might be obtained at an auction sale.

7 I declare under penalty of perjury the foregoing is true and correct and that this
8 declaration was executed by me on May 20, 2025, at Santa Rosa, California.
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11 /s/ *Todd Eisenhauer*

12 _____
13 Todd Eisenhauer
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